HOUSE No. 2322

By Ms. Polito of Shrewsbury, petition of Karyn E. Polito that real estate taxes of certain persons who have attained the age of seventy be frozen at the present level. Revenue.

The Commonwealth of Massachusetts

In the Year Two Thousand and Five.

AN ACT FREEZING REAL ESTATE TAXES ON CERTAIN PERSONS WHO HAVE ATTAINED THE AGE OF 70.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

- 1 Chapter 59 of the General Laws is hereby amended by inserting
- 2 after section 19 the following section:—
- 3 Section 19A. A city, by vote of its council and approval of its
- 4 mayor, or a town, by vote of town meeting may adopt the
- 5 following tax freeze provision. No person entitled to an abatement
- 6 under clause 41 of section 5 shall be assessed for any property tax
- 7 in any year which is greater in amount than the tax he paid on
- 8 such property in the previous year.